

EXHIBIT 59

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
HOLTSVILLE, NY 00501

DATE OF THIS NOTICE: 01-04-93
NUMBER OF THIS NOTICE: CP 575 H
EMPLOYER IDENTIFICATION NUMBER: [REDACTED]
FORM: TELE-TIN TAX PERIOD: 12
1916808778 B

ASCOT PARTNERS L P
MERKIN EZRA GEN PTR
450 PARK AVE STE 3201
NEW YORK NY 10022

FOR ASSISTANCE PLEASE
WRITE TO US AT:

INTERNAL REVENUE SERVICE
HOLTSVILLE NY 00501

BE SURE TO ATTACH THE
BOTTOM PART OF NOTICE

OR YOU MAY CALL US AT:

732-0100 BX., MAN.
596-3770 ST. ISLAND
1-800-829-1040 OTHER NY

TAX FORMS YOU MUST FILE:

1065

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Tele-TIN phone call. The Employer Identification Number (EIN) assigned to you is shown above. It will be used to identify your business account, tax returns and documents, even if you don't have employees.

1. Keep a copy of the number in your permanent records.
2. Use your name and the number exactly as shown above on all Federal tax forms.
3. Use the number on all tax payments and tax-related correspondence or documents.

Using a variation of your name or number may result in delays or errors in posting payments to your account. It also could result in the assignment of more than one Employer Identification Number.

We have established the filing requirements and tax period shown above for your account based upon the information provided. If you need help to determine your required tax year, get publication 538, Accounting Periods and Methods, which is available at most IRS offices.

If you haven't done so, please send your completed Form SS-4, Application for Employer Identification Number, to the service center address shown above. Be sure it's properly signed and dated. Also be sure your EIN shown at the top of this notice is written in the upper right-hand corner of the form.

Thank you for your cooperation.

Keep this part for your records.

CP 575 H (Rev. 8-90)

Only return this part with your correspondence if you have any questions so we may identify your account. Please correct any errors in your name or address.

CP 575 H

1916808778

YOUR TELEPHONE NUMBER BEST TIME TO CALL DATE OF THIS NOTICE: 01-04-93
() - _____ EMPLOYER IDENTIFICATION NUMBER: [REDACTED]
FORM NUMBER: TELE-TIN
TAX PERIOD: 12

INTERNAL REVENUE SERVICE
HOLTSVILLE NY 00501

ASCOT PARTNERS L P
MERKIN EZRA GEN PTR
450 PARK AVE STE 3201
NEW YORK NY 10022

GCC-NYAG 0027492

BS00305716

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Form **SS-4**
 (Rev. April 1991)
 Department of the Treasury
 Internal Revenue Service

Application for Employer Identification Number

[For use by employers and others. Please read the attached instructions
 before completing this form.]

EIN XXXXXXXXXX
 OMB No. 1545-0003
 Expires 4-30-94

1 Name of applicant (True legal name) (See instructions.) Ascot Partners, L.P.	
2 Trade name of business, if different from name in line 1 Ascot Partners, L.P.	
3 Executor, trustee, "care of" name Ascot Partners, L.P.	
4a Mailing address (street address) (room, apt., or suite no.) 450 Park Ave. #3201	
4b City, state, and ZIP code New York, NY 10022	
5a Address of business (See instructions.) 450 Park Ave. #3201	
5b City, state, and ZIP code New York, NY 10022	
6 County and state where principal business is located New York, New York	
7 Name of principal officer, grantor, or general partner (See instructions.) ► J. Ezra Merkin	

8a Type of entity (Check only one box.) (See Instructions.)	
<input type="checkbox"/> Individual SSN <input type="checkbox"/> Estate <input type="checkbox"/> REMIC <input type="checkbox"/> Plan administrator SSN <input type="checkbox"/> Trust <input type="checkbox"/> State/local government <input type="checkbox"/> Personal service corp. <input type="checkbox"/> Partnership <input type="checkbox"/> Other nonprofit organization (specify) <input type="checkbox"/> Other corporation (specify) <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Other (specify) <input type="checkbox"/> Federal government/military <input type="checkbox"/> Church or church controlled organization If nonprofit organization enter GEN (if applicable)	

8b If a corporation, give name of foreign country (if applicable) or state in the U.S. where incorporated ►	Foreign country	State
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9 Reason for applying (Check only one box.)	<input type="checkbox"/> Changed type of organization (specify) ►
<input checked="" type="checkbox"/> Started new business	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Hired employees	<input type="checkbox"/> Created a trust (specify) ►
<input type="checkbox"/> Created a pension plan (specify type) ►	<input type="checkbox"/> Other (specify) ►
<input type="checkbox"/> Banking purpose (specify) ►	<input type="checkbox"/> Other (specify) ►

10 Date business started or acquired (Mo., day, year) (See instructions.) 12/31/92	11 Enter closing month of accounting year. (See instructions.) December
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12 First date wages or annuities were paid or will be paid (Mo., day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (Mo., day, year) ►	NO Employees
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13 Enter highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "0." ►	Nonagricultural <input type="checkbox"/> Agricultural <input type="checkbox"/> Household <input type="checkbox"/>
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14 Principal activity (See instructions.) ► Investments	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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15 Is the principal business activity manufacturing? If "Yes," principal product and raw material used ►	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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16 To whom are most of the products or services sold? Please check the appropriate box. <input checked="" type="checkbox"/> Public (retail) <input type="checkbox"/> Other (specify) ► Accredited Investors	Business (wholesale) <input type="checkbox"/> <input type="checkbox"/> N/A
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17a Has the applicant ever applied for an identification number for this or any other business? Note: If "Yes," please complete lines 17b and 17c.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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17b If you checked the "Yes" box in line 17a, give applicant's true name and trade name, if different than name shown on prior application.

True name ► **J. Ezra Merkin** Trade name ► **General Partner**

17c Enter approximate date, city, and state where the application was filed and the previous employer identification number if known.
 Approximate date when filed (Mo., day, year) **12/22/92** City and state where filed **New York, NY** Previous EIN **1212 838 4932**

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. Telephone number (include area code) **212-838-7200**

Name and title (Please type or print clearly.) ► **J. Ezra Merkin - General Partner**

Signature ► **J. Ezra Merkin** Date ► **12/23/92**

Note: Do not write below this line. For official use only.

Please leave blank ►	Geo.	Ind.	Class	Size	Reason for applying
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For Paperwork Reduction Act Notice, see attached instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 4-91)

4002

12/22/92 10:49 KELLY & ROTTH

1212 838 4932 VICTOR

12/22/92 10:49

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GCC-NYAG 0027495

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BS00305719

TRADE REVENUES
SUMMARY OF ACCOUNT ALLOCATIONS

	1/1/92 CAPITAL	3/3/93/11/1992 CAPITAL	7/1/92 CAPITAL	9/1/92 CAPITAL	9/21/92 CAPITAL	11/20/92 CAPITAL	YEAR TO DATE CONTRIBUTIONS	TRADING REVENUES	11/20/92 CAPITAL	TOTAL CONTRIBUTIONS	TOTAL EQUITY	RETURNS YTD ANNLZD	30-Nov-92
MADOFF - AF & AFS	\$24,800,970	\$2,550,000	(\$5,314,000)	\$4,039,703	\$4,039,000	\$30,070,573	\$4,183,927	\$34,264,800					
MADOFF - AC	\$10,555,683	\$1,110,000	\$5,314,000	\$2,957,922	\$2,951,000	\$22,898,615	\$2,277,185	\$25,175,800					
MADOFF - SHALVAH	\$11,387,533			(\$5,501,522)	(\$7,221,691)	(\$1,335,880)	(\$1,335,880)	\$1,335,880					
MADOFF - LANG	\$1,729,157					\$1,729,157	\$273,243	\$2,002,400					
MADOFF - EBRO	\$3,289,881					\$3,289,881	\$520,519	\$3,820,400					
MADOFF - [REDACTED]	\$2,500,000	\$2,500,000				\$2,500,000	\$672,000	\$5,672,000					
MADOFF - [REDACTED]	\$2,500,000	\$2,500,000				\$2,500,000	\$389,700	\$2,889,700					
MADOFF - ASCOT	\$4,000,000	\$4,000,000				\$10,500,000	\$1,168,400	\$11,668,400					
TOTAL MADOFF	\$80,773,234	\$10,200,000	\$0	(\$3,001,522)	(\$3,001,522)	\$7,000,000	\$7,000,000	\$74,662,646	\$10,830,554	\$85,493,300	=====	=====	=====
MADOFF - [REDACTED]	\$1,500,000												
MADOFF - HIRSCH	\$1,300,000												
MADOFF - DUNRAVEN	\$5,000,000												
MADOFF - WRS	\$3,000,000												
MADOFF - CD	\$2,000,000												
MADOFF - MHW	\$3,000,000												
TOTAL MADOFF	\$0	\$2,800,000	\$10,000,000	\$3,000,000	\$0	\$0	\$1,5,800,000	\$1,121,000	\$16,921,000	=====	=====	=====	=====
\$60,773,234	\$13,000,000	\$10,000,000	(\$1,522)	(\$309,066)	(\$309,066)	\$7,000,000	\$90,462,646	\$11,951,654	\$102,414,300	=====	=====	=====	=====

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MADOFF & COMPANY
SUMMARY OF ACCOUNT ALLOCATIONS

30- Nov- 92

	TOTAL 1992 CONTRIBUTIONS	YEAR TO DATE TRADING REVENUES	TOTAL EQUITY NOV 30, 1992	CHANGES JAN 1, 1992	ESTIMATED TOTAL EQUITY JAN 1, 1992
FOREIGN - ASCOT LTD:					
MADOFF - ARIEL	\$30,070,673	\$4,193,927	\$34,264,600	\$34,264,600	
MADOFF - SHALVAH	(\$1,335,680)	\$1,335,680		(\$0)	
MADOFF - LANG	\$1,729,157	\$273,243		\$2,002,400	
MADOFF - EBRO	\$3,299,881	\$520,519		\$3,820,400	
MADOFF - [REDACTED]	\$5,000,000	\$672,000		\$5,672,000	
MADOFF - HEATON	\$2,500,000	\$389,700		\$2,889,700	
MADOFF - ASCOT LTD	\$10,500,000	\$1,168,400		\$11,668,400	
MADOFF - DUNRAVEN	\$5,000,000	\$353,400		\$5,353,400	
MADOFF - [REDACTED]	\$3,000,000	\$207,200		\$3,207,200	
MADOFF - [REDACTED]	\$2,000,000	\$138,000		\$2,138,000	
ASCOT LTD TOTAL	\$61,764,031	\$9,252,069	\$71,016,100	(\$2,088,100)	\$68,928,000
US DOMESTIC - ASCOT LTD:					
MADOFF - GABRIEL	\$22,898,615	\$2,277,185	\$25,175,800	\$25,175,800	
MADOFF - [REDACTED]	\$1,500,000	\$176,800	\$1,676,800	\$1,676,800	
MADOFF - HIRSCH	\$1,300,000	\$154,400	\$1,454,400	\$1,454,400	
MADOFF - MHW	\$3,000,000	\$91,200	\$3,091,200	\$3,091,200	
MADOFF - PACK			\$0	\$500,000	
MADOFF - [REDACTED]			\$0	\$0	
MADOFF - [REDACTED]			\$0	\$2,088,100	
ASCOT LP TOTAL	\$28,698,615	\$2,699,585	\$31,398,200	\$2,588,100	\$33,986,300
MADOFF TOTAL	\$90,462,646	\$11,951,654	\$102,414,300	\$500,000	\$102,914,300

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GABRIEL CAPITAL GROUP

450 Park Avenue
New York, New York 10022
TELEPHONE 212 838-7200
FACSIMILE 212 838-9603

December 22, 1992

Gabriel Capital, L.P.
450 Park Avenue
32nd Floor
New York, New York 10022

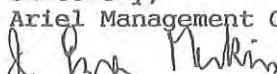
Dear Sirs:

During 1992 you maintained a managed account at Bernard L. Madoff & Company that was administered by Ariel Management Corporation. As previously agreed, Ariel Management Corporation is entitled to an investment advisory fee relating to this managed account.

The 1992 investment advisory fee relating to your account at Madoff & Company is approximately \$128,328. This amount is 1% of your estimated ending account balance (pro rated for mid-year investments, if any).

By signing in the space provided below, you are authorizing the payment of this fee (calculated as described above) to Ariel Management Corporation as of the last business day of the fiscal year. Signing below also confirms your understanding and agreement that at January 1, 1992, your managed account with Madoff & Company will be liquidated and the proceeds will be used to purchase a limited partnership interest in Ascot Partners, L.P. Ascot's sole asset will be a managed account at Madoff & Company.

Please do not hesitate to call if any questions arise or if additional information is needed.

Sincerely,
Ariel Management Corporation

J. Ezra Merkin
President

Agreed and Accepted:

By: _____

Date: _____

Delaware Charter Guarantee & Trust Company

June 27, 1997

MICHAEL AUTERA
450 PARK AVENUE # 3201
NEW YORK NY 10022

RE: Ascot Partners L. P.

Dear Mr. Autera:

Thank you for taking the time to review our operational investment requirements. We have received your signed agreement to act in accordance with the outlined provisions. Please accept this letter as your confirmation that we will allow Ascot Partners L. P. as an investment within Delaware Charter's retirement plans.

We would like to take a moment to remind you that we are not licensed to give investment advice and, accordingly, do not endorse or review specific investments for their legal or financial suitability. Also, this letter is not an authorization to make or complete a purchase for any of our customers.

If you have any questions or require additional confirmation, please call me on extension 427.

Sincerely,


Tina Miller
Special Products

TM/xt

1013 Centre Road, P.O. Box 8963 • Wilmington, Delaware 19899-8963

Phone (302) 995-2131 • (800) 209-9010 • Fax (302) 999-9554

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